Reg. No. KRNA—25

Karnataka Gazette

PUBLISHED BY AUTHORITY

(EXTRAORDINARY)

PART IV 2 C (i)

BANGALORE, THURSDAY, DECEMBER 14, 1978
(MARGASIRA 23, SAKA ERA 1900). | No. 1472

Finance Secretariat

Notification No. FD 40 CSL 78

Bangalore, dated 4th December 1978

The draft of the following rules further to amend the Karnataka Sales Tax Rules, 1957 which the Government of Karnataka proposes to make in exercise of the powers conferred by section 38 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 23rd December 1978.

Any objection or suggestion which may be received from any person with respect to the said draft by the State Government before the date specified above will be considered by the Government. Objection or suggestions may be addressed to the Commissioner and Secretary to the Government, Finance Department, Post Bag No 5342, Vidhana Soudha, Bangalore.

1. Title and commencement:—(1) These rules may be called the Karnataka Sales Tax (Third Amendment) Rules, 1978.

(2) They shall come into force at once.

2. Substitution of new rule 25A:—For rule 25A of the Karnataka Sales Tax Rules, 1957 the following rule shall be substituted, namely :—

"25A. Village industries for purposes of serial number 28 of Fifth Schedule:—The village industries for purposes of serial number 28 of the Fifth Schedule shall be as specified in column 2 of the Table below subject to the condition that in respect of village industries specified at items 13 to 26 of the said Table the annual sales turnover thereof does not exceed one and half lakh rupees.

TABLE

Sl. No.	Village Industries
1	Bomboo and Cane Industry,
2.	Bee Keeping Industry,
3.	Gas Plant Industry
4.	Collection of Forest Plants and Fruits, for Medicinal purposes,
5.	Groundnut with Jaggery Sweets Industry
6.	Cottage Oil Industry.
7.	Cottage Manufacture of Matches
8.	Han made, Paper products including handmade boards
9.	Hand operated and Bullock driven chakkies
10.	Palmgor.
11.	Pottery.
12.	Hand pounding of paddy including manufacture of broken rice (pohe) and parched rice (churmura and Murmura),
13.	Black Smithy,
14.	Carpentry,
15.	Cottage leather industry including tanning bark industry.
16.	Fibre Industry,
17.	Gur and Khandasari,
18.	Soap Making with non-edible oils,
19.	Lime Stone industry,
20.	Smithy Industry,
21.	Fruit Processing and Fruit Preservation Industry.
22.	Manufacture of household utensils from Aluminium.
23.	Katha Manufacturing Industry.
24.	Manufacture of Shellac,
25.	Manufacture of Gum and Resin,
26.	Manufacture of Lacqured Wooden Toys and Dolls.

Explanation.—Blacksmithy, Smithy industry specified at serial numbers 13 and 20 shall not include manufacture of iron and steel furniture.

By Order and in the name of the Governor of Karnataka,

L. S. JAGIRDAR,
Under Secretary to Government,
Finance Department.

G.S.R.—372

Printed by the Director of Printing, Stty. & Publns. at the Govt. Press Bllary